

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$15,036,613.66
Cherry Sheet Offsets	5,449.00
Snow and Ice Deficit	00
State and County Charges	46,848.00
Allowance for Abatements & Exemptions	70,909.24

TOTAL \$15,159,819.90

ANTICIPATED REVENUES

Property Tax Levy \$10,406,223.24

State Distributions – Education

Chapter 70 6,269

State Distributions - General Government

State Aid	672,501.00
Exemption Reimbursements	31,646.00
State Owned Land	57,380.00
Public Libraries	5,449.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	628,000.00
Penalties & Interest on Taxes	110,600.00
Payment in Lieu of Taxes	40,000.00
Other Charges for Services	237,500.00
Fees	52,840.00
Rentals	3,750.00
Licenses and Permits	81,500.00
Fines and Forfeits	28,850.00
Investment Income	9,000.00

Other

Free Cash	541,218.00
Other Available Funds	655,577.66
Enterprise Funds	1,568,462.00

TOTAL REVENUES \$15,159,819.90

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Ambulance	1.45	229,602
Animal Control	0.21	32,832
Debt Service	5.97	942,493
Fire Protection	3.03	478,199
Employee Benefits	6.74	1,064,880
General Government	5.30	837,437
Health/Human Services	0.33	51,921
Inspectional Services	0.26	40,337
Library/Cultural/Recreation	1.10	173,530
Police Protection	5.60	884,334
Public Works	4.75	749,714
Schools	44.34	7,002,354
Land Use	0.24	38,551
Water	7.15	1,129,847
Sewer	11.07	1,748,920
Municipal Buildings	0.65	101,883
Capital	1.82	287,009

TOTAL TO BE SPENT 100.00% \$15,793,843

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
Ambulance	54.47
Animal Control	7.79
Debt Service	223.60
Fire Protection	113.45
Employee Benefits	252.64
General Government	198.68
Health/Human Services	12.32
Inspectional Services	9.57
Library/Cultural/Recreation	41.17
Police Protection	209.80
Public Works	177.87
Schools	1,661.27
Land Use	9.15
Water	268.05
Sewer	414.92
Municipal Buildings	24.17
Capital	68.09

TOTAL AVERAGE TAX BILL \$3,747
(based on an average valuation of \$218,512)

Town of Ashburnham Valuation and Tax Summary Fiscal Year 2011



Prepared by the Board of Assessors

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Donna Burton, Member
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Compliments of
The Ashburnham Board of Assessors
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Ashburnham, MA 01430

THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Massachusetts, assessors are either appointed or elected to three-year terms. The assessors' primary responsibility is to value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1st preceding each fiscal year.

In order to maintain assessments at or near market value, the assessors' regularly compare property valuations with the selling prices of properties that have sold. Assessment-to-sale ratio statistics are analyzed to determine the median assessment level, as well as, assessment uniformity.

No valuation methodology can accurately predict what a property will sell for. A secondary and perhaps more important role of the Board of Assessors is to generate equitable assessments. To that end we continually strive to maintain an accurate property database and refine valuation tables and formulas that yield both equitable and explainable assessments.

ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been fairly valued.

Information regarding applications and deadlines to file for abatements is printed on tax bills, or can be obtained by calling the Assessors' Office at 978-386-2427 ext. 15. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 1, 2011). Mailed applications must be postmarked no later than 2/1/2011.

EXEMPTIONS

An exemption releases an individual from the requirement to pay all or a part of their property tax obligation. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police/firefighters killed in the line of duty
- Disabled Veteran
- Widows or Widowers
- Orphaned Minor Children

Applications for personal exemptions are due on December 15th, or within ninety days of the mailing of the 3rd quarter bill (March 30, 2011).

APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100).

Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Mixed Use	15	4,910,900
Single Family Homes	2,386	521,370,000
Condominiums	22	950,000
Mobile Homes and Other Res	48	10,096,000
Two Family Homes	38	8,038,600
Three Family Homes	5	1,246,900
Apartments 4 - 8 Units	4	1,532,400
Vacant Land	1,083	33,036,600
Commercial	43	10,465,000
Industrial	28	10,465,000
Personal Property	361	8,753,465
Forest Lands - Chapter 61	43	219,800
Agricultural - Chapter 61A	16	355,500
Recreational - Chapter 61B	24	733,800
TOTAL TAXABLE	4,116	\$606,776,865
Exempt Properties		85,973,600
TOTAL TAXABLE & EXEMPT		\$692,750,465

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2011	606,776,865	17.15	10,406,223
2010	627,539,382	16.15	10,134,761
2009	691,016,094	13.88	9,591,303
2008	669,584,735	12.93	8,657,731
2007	660,244,905	13.00	8,583,184
2006	625,403,918	12.76	7,980,154
2005	559,678,668	13.56	7,589,243
2004	481,484,195	13.32	6,413,369